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**UNITED STATES GENERAL ACCOUNTING OFFICE**  
**REGIONAL OFFICE**  
 8112 FEDERAL OFFICE BUILDING  
 FIFTH AND MAIN STREETS  
 CINCINNATI, OHIO 45202

GAO 10320

Division Engineer  
 Ohio River Division  
 U.S. Army Corps of Engineers  
 P.O. Box 1159  
 550 Main Street  
 Cincinnati, Ohio 45201

DLG 05481

SEP 22 1972

Dear Sir:

We have made a review for the settlement of accounts of the accountable officer at the Huntington District, Corps of Engineers (Civil Functions), through May 31, 1971. The review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Since the disbursing and accounting functions were transferred to the Finance and Accounting Center, Ohio River Division, Cincinnati, Ohio, effective June 1, 1971, we made a limited review of procedures and controls and tested such transactions as we considered appropriate. We also reviewed the applicable fiscal year 1971 reports and work-papers of the Ohio River Division Resident Audit Staff. We did not review program activities.

We found that the disbursement and revenue transactions were valid, legal and appropriate, that the Resident Audit Staff provided internal control over disbursements and revenues, and that the accountable officer effectively discharged her fiscal responsibilities.

In accordance with 8 GAO 13 the records may be stored pursuant to your agency's record management program.

A copy of this report is being sent to the Huntington District Engineer; to the Chief of Engineers: Attention, Engineer Comptroller; and to the Army Audit Agency, East Central District.

We wish to acknowledge the cooperation given our representatives during the review.

Very truly yours,

*Robert W. Hanlon*  
 Robert W. Hanlon  
 Regional Manager

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